

posed of gravel, shells, crushed stone, concrete, paving blocks, asphalt, or other similar substances.

The State Roads Commission shall have authority, in disputed cases, to determine which roads and streets upon which such motor vehicles are to be operated should be included in the computation.

The State Roads Commission, after making such computation, shall forthwith certify the same to the Commissioner of Motor Vehicles, whereupon the fee shown to be payable by said computation shall immediately be paid by such motor vehicle owner to the Commissioner of Motor Vehicles.

Upon the filing of the application and the payment of the fees as herein provided, it shall be the duty of the Public Service Commission to grant the application, and the Commissioner of Motor Vehicles shall forthwith grant the license in accordance with said application.

1933, ch. 593, sec. 199A.

**219.** The license fees prescribed by Section 218 shall not be applicable to any motor vehicle when such vehicle is operated exclusively on a route one fixed terminus of which is within the corporate limits of any territory under the jurisdiction of the Federal Government or of any municipality of this State, and the other fixed terminus of said route is not more than ten miles from the corporate limits of any such municipality or territory. For each such motor vehicle, including reserve and substitute vehicles, an annual fee shall be paid to the Commissioner of Motor Vehicles for certificates of registration issued by him, of Four Dollars (\$4.00) per each passenger seat, and no other additional fees, licenses or tax, shall be charged by the State or any county or municipal subdivision of the State, except the property tax and gasoline tax in respect to such vehicles and their operation. For each such motor vehicle, the Commissioner of Motor Vehicles shall furnish a distinctive marker or tag, which marker or tag shall be carried and displayed in such manner as directed by the Commissioner of Motor Vehicles.

### **Recordation Tax.**

1937 (Sp. S.), ch. 11, sec. 213. 1939, ch. 277, sec. 213.

**220.** A tax is hereby imposed upon every instrument of writing conveying title to real or personal property, or creating liens or incumbrances upon real or personal property, offered for record and recorded in this State with the Clerks of the Circuit Courts of the respective counties, or the Clerk of the Superior Court of Baltimore City. The term "instruments of writing" shall include deeds, mortgages, chattel mortgages, bills of sale, leases, deeds of trust, contracts and agreements, but shall not include mechanics liens, crop liens, purchase money mortgages, assignments of mortgages, conditional sales contracts, judgments, releases or orders of satisfaction.

In the case of instruments conveying title to property, the tax shall be at the rate of 10¢ for each \$100. of the actual consideration paid or to be paid; in the case of instruments securing a debt, the tax shall be at the rate of 10¢ for each \$100 of the principal amount of the debt secured. In addition to the tax imposed, the Clerks shall collect a charge of 50¢ for each instrument offered for record and recorded, upon which a tax is payable hereunder.